

TAS Hot Tax-related Topics



YOUR VOICE AT THE IRS



Information is current as of
October 2021

<https://www.taxpayeradvocate.irs.gov/>

Working with the Taxpayer Advocate Service

Tax Professionals



YOUR VOICE AT THE IRS



What to Expect

- TAS will advocate with you on your client's behalf = ***Your Voice at the IRS.***
- Case assigned to *one* Advocate for the duration of the case.
- Contact within *seven days* (or less) from the date you contacted us or the date your inquiry was referred to us.
- Given an estimated expected completion date.

What to Expect

- In most instances, the Taxpayer Advocate Service must rely on the IRS to take the action needed to resolve the issue.
- Our role is to ensure that actions are completed accurately and expeditiously and that the taxpayer's rights have been protected.

What to Expect

- We may require documentation or additional information to resolve the inquiry. If so, we will request it when we call.
- Your prompt reply will ensure we can continue to advocate for you and your client.
- If we are continuously unable to reach you by phone or by letter, our office may be required to contact the taxpayer directly or possibly close the case.

What to Expect

- Documentation
 - Power of Attorney form, if it is not already processed by the IRS and showing as filed.
 - Copies of any IRS notices or letters your client has received.
 - Completed and signed forms
 - Be sure to obtain the taxpayer's signature if a tax return or other form is needed to resolve the issue.

What to Expect

- Case Advocates are responsible for keeping you informed of their progress throughout the case.
- You will also be provided with a clear, complete, and correct explanation of what was done to resolve the problem when we are done.

Phone Numbers and Voicemail

- It is important that we have a good phone number on the account or on your Power of Attorney (Form 2848).
- TAS cannot leave tax information on a representative's answering machine or voicemail, even if the representative asks them to do so.
- Identification verification is required – for everyone.

How to contact TAS

- Call the NTA Case Intake Line: 1-877-777-4778
- Download Form 911, *Request for Taxpayer Advocate Service Assistance*, from [irs.gov](https://www.irs.gov)
- Your local advocate's number is in your local directory and at: www.taxpayeradvocate.irs.gov/contact-us
- Fax or phone the Local Taxpayer Advocates listed in Publication 1546, *Your Voice at the IRS*

Try Our New Tool

[Get Help ▾](#)[Resources for Taxpayers ▾](#)[Tax News & Information ▾](#)[Our Reports to Congress ▾](#)[Contact Us ▾](#)

Can TAS help me with my tax issue?

If you are having tax problems and have not been able to resolve them with the IRS, the Taxpayer Advocate Service (TAS) may be able to help you. Please answer just a few brief questions to determine if TAS can help you with your tax issue. Generally, we help taxpayers whose tax issues fall into one of these main categories. Select the topic below to learn more:

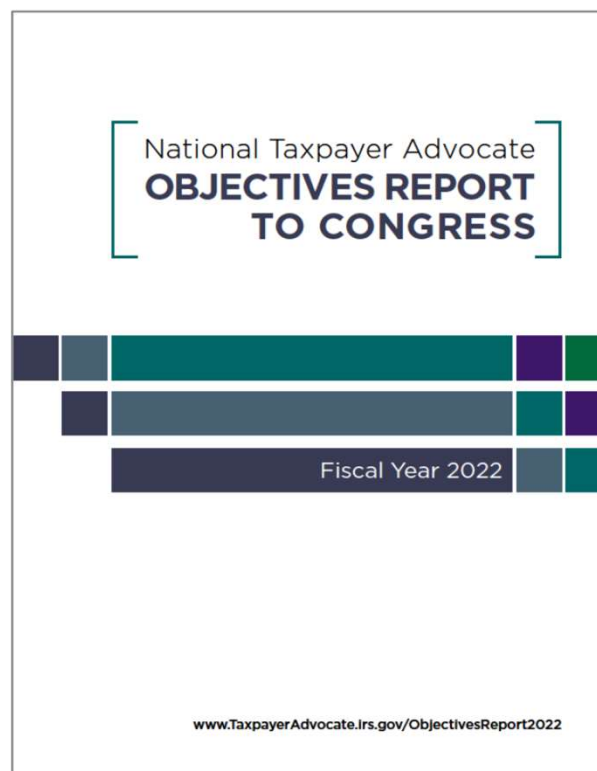
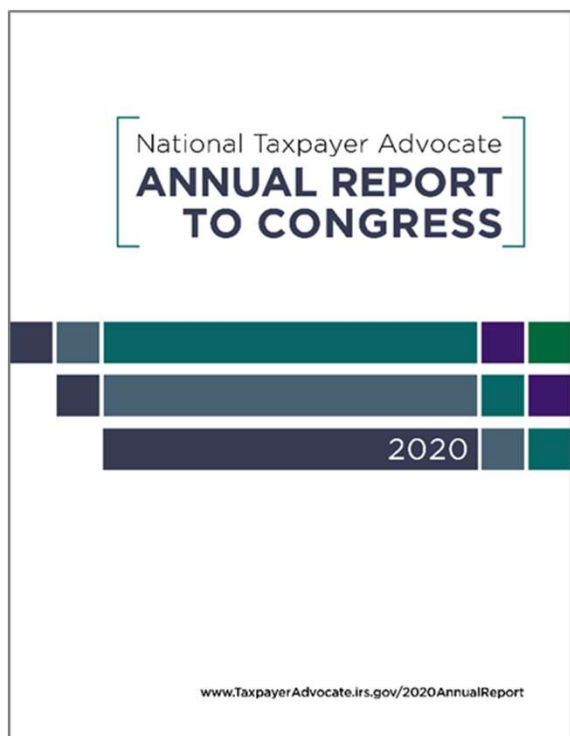
- [Financial Hardship](#)
- [IRS System Issue](#)
- [Fair & Equitable Treatment](#)
- [Public Policy](#)



<https://www.taxpayeradvocate.irs.gov/can-tas-help-me-with-my-tax-issue/>

TAS Reports, Filing Season Review, & Customer Service Information

TAS Reports To Congress



<https://www.TaxpayerAdvocate.irs.gov/reports>

2020 Annual Report to Congress

- Inadequate telephone and in-person taxpayer service
- Limited online records access
- Inadequate digital communication options
- Limitations on electronic filing of certain tax forms

New Journey of Advocacy Section

To Strengthen Taxpayer Rights, TAS Recommends the IRS Change How It Works

TAS ensures that IRS employee guidance and instructions contain the key elements necessary to protect taxpayers' rights. Each year, TAS reviews and recommends changes to Internal Revenue Manual (IRM) guidance to reflect how employees should engage with taxpayers while protecting their taxpayer rights; submits corrections to IRS notices, forms, and publications; and provides information on TAS assistance and access to Low Income Taxpayer Clinics. In 2020, TAS updated 133 IRMs, incorporated the Taxpayer Bill of Rights into 44 IRMs, and helped revise 23 taxpayer notices, 11 tax forms, and five publications, all strengthening the taxpayer's right to a fair and equitable tax system.

TAS Advocates for Outreach to Taxpayers to Ensure They Have Correct Tax Guidance

When the IRS published Publication 54, Tax Guidance for U.S. Citizens and Resident Aliens Abroad, it contained incorrect filing thresholds. TAS advocated for and collaborated with the IRS to correct and publicize inaccuracies in Publication 54, preventing a potentially significant negative impact on the related taxpayer population. These efforts mitigated the burden of the impacted taxpayers, protecting their right to be informed.

TAS Advocates for Relief for Additional Taxpayers Whose Student Loan Debts Were Forgiven

TAS has long advocated for taxpayers whose student loans are canceled when the educational institution they attended closes or because of a legal settlement. In 2015, 2017, and 2018, with active involvement by TAS, the IRS issued guidance providing that some taxpayers are not required to include the discharged debt in income, and the lenders are not required to issue Forms 1099-C to report the canceled debt. TAS continued to advocate for taxpayers not covered by this *ad hoc* guidance, and in January 2020, the IRS extended the same relief to additional taxpayers whose student loan debts were forgiven.

TAS Advocates for IRS to Provide a Web-Based EITC Tool in Spanish

In March 2019, the IRS released an interactive web-based tool to assist taxpayers with Form 886-H, Documents You Need to Send to Claim the Earned Income Credit on the Basis of a Qualifying Child or Children. TAS advocated for the translation of this toolkit to Spanish to help taxpayers understand the documents required to substantiate claims for the EITC. Because of TAS involvement, Spanish speaking taxpayers can now use the web-based tool for additional assistance during an examination where EITC is an issue, thus ensuring their right to be informed.



FY22 Objectives Report

2021 Filing Season Review

- Certain filing and payment deadlines postponed to May 15, 2021

The disruption caused by COVID-19 and the postponed due date has had – and continues to have – an enormous impact.

- Impact on filing season:
 - Number of unprocessed returns / refunds
 - Volume of correspondence from taxpayers
 - Reduction in toll-free service
 - IRS Notice Delays

NTA Blog: TAS Facing Similar Challenges as the IRS

“TAS understands the frustrations and hardships caused by these unprecedented circumstances. Please be patient if you learn your case is not yet processed or be understanding as to why TAS cannot accept your case at this time. Our case advocates are working hard on your behalf.”

There are three principal causes of TAS’s delays in providing prompt taxpayer service:

- Dramatic increase in our workloads.
- Our inflation-adjusted budget (and therefore our staffing levels) has declined.
- The difficulty the IRS’s business units face in handling our cases has increased the average time our case advocates must spend on each case.

“TAS relies on the same IRS employees as taxpayers to fix most TAS taxpayer problems for us.”

TAS's FY22 Business Objectives

- TAS will expand its use of digital communications to interact with taxpayers, tax professionals, and congressional offices.
- Identify TAS case processing efficiencies.
- Evaluate the possible expansion of TAS's delegated authorities.
- Expand outreach and promote faster resolution of taxpayer issues.
- Explore new IRS and TAS hiring opportunities and modernize and expand new hire training.

IRS Operational Information

The best IRS webpages that will help you keep abreast of IRS operational updates, changes and activities are:

- **IRS Operations During COVID-19: Mission-critical functions continue:**

<https://www.irs.gov/newsroom/irs-operations-during-covid-19-mission-critical-functions-continue>

- **IRS Coronavirus related information**

<https://www.irs.gov/coronavirus-tax-relief-and-economic-impact-payments>

Tips for Preparing for Filing Season

Preparing for Filing Season

- ✓ If you have a new baby/new dependent - Apply for
 1. A Social Security number (with [SSA](#)), or
 2. An [Individual Taxpayer Identification Number](#) (with IRS).
- ✓ To help prevent Identity theft, you can apply for an [Identity Protection Personal Identification Number](#) (IP PIN), if you choose.
- ✓ Do a tax withholding check-up and make adjustments, if needed.

Watch for TAS Pre-Filing Awareness events in January 2022!

What Else Does TAS Do?

- We also address large-scale, systemic issues that affect many taxpayers.
- We raise these concerns to senior leaders at the IRS.
- Know of a tax problem that affects more than one taxpayer?

Use our Systemic Advocacy Management System
at: <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>

TAXPAYER BILL OF RIGHTS

A FRAMEWORK FOR EFFECTIVE TAX ADMINISTRATION

- The Right to* Be Informed
- The Right to* Quality Service
- The Right to* Pay No More than the Correct Amount of Tax
- The Right to* Challenge the IRS's Position and Be Heard
- The Right to* Appeal an IRS Decision in an Independent Forum
- The Right to* Finality
- The Right to* Privacy
- The Right to* Confidentiality
- The Right to* Retain Representation
- The Right to* A Fair and Just Tax System

Learn more at www.irs.gov/taxpayerrights

Document 13191 (07-2014) Catalog Number 66851J
Department of the Treasury Internal Revenue Service www.irs.gov



Your Rights

TAXPAYER
ADVOCATE
SERVICE

YOUR VOICE AT THE IRS



Want to know even more?

Visit **TAS's website** at:

<https://www.taxpayeradvocate.irs.gov/>

Read the **NTA Blog**: www.TaxpayerAdvocate.irs.gov/about/nta-blog

Follow our **News** page:

<https://www.taxpayeradvocate.irs.gov/taxnews-information/>

Follow **TAS on Social Media**:

- ❖ Facebook: www.facebook.com/YourVoiceatIRS
- ❖ Twitter: www.twitter.com/YourVoiceatIRS
- ❖ YouTube: www.youtube.com/TASNTA
- ❖ LinkedIn: <https://www.linkedin.com/company/taxpayer-advocate-service>

Remember

The Taxpayer Advocate
Service is *your voice at the
IRS.*

For more information, visit
<https://www.taxpayeradvocate.irs.gov/>

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